## Appraisal Subcommittee

Federal Financial Institutions Examination Council

May 14, 2007

Utah Assessors Association Utah Association of Counties 5397 Vine Street Murray, UT 84107

Dear Sirs:

Thank you for your April 20, 2007 letter regarding the Appraisal Subcommittee's recent field review of Utah's real estate appraiser regulatory program and related mass appraisal experience issues. Our review process regarding Utah's program has not been completed. Therefore, we cannot discuss the findings of that review with you.

We appreciate your interest and will review your correspondence as part of our field review process.

Sincerely,

Ben Henson Executive Director